

**Exhibit L**

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

DEBT RESOLVE, INC.,

Plaintiff,

Civil Action No. 07-cv-4531 (JSR)

-v-

**ECF Designated Case**

APOLLO ENTERPRISE SOLUTIONS, LLC,

Defendant.

**DECLARATION OF BRUCE T. NEEL IN SUPPORT  
OF DEBT RESOLVE'S OPPOSITION TO APOLLO'S  
MOTION FOR SUMMARY JUDGMENT OF NON-INFRINGEMENT**

1. I, Bruce T. Neel, am an Of Counsel intellectual property attorney in the Phoenix, Arizona, office of the law firm of Greenberg Traurig, LLP ("GT").

2. I have never performed any legal work for Debt Resolve.

3. At various times during the period from September 2004 to February 2005, I and another GT lawyer, Christopher Darrow, who works in GT's Los Angeles California, office, performed legal work for Apollo Enterprise Solutions, LLC ("Apollo"), that involved the drafting and filing of a provisional patent application concerning Apollo's online, debt-collection software system and method. That provisional patent application was filed in October 2004.

4. I last performed legal work for Apollo (other than transferring files to a successor attorney) in late-February 2005, and have had no involvement with Apollo since then. I am not familiar with Apollo's present debt-collection software system(s) and method(s).

5. During my work for Apollo in the latter part of 2004, I very briefly looked at a patent I understood to have been licensed by Debt Resolve. I did not review the prosecution history of this patent, and I never analyzed this patent with respect to claim construction, infringement or validity. I did not provide Apollo with any opinion (whether oral or written) regarding any aspect of this patent, including with respect to claim construction, infringement or validity.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: September 11, 2007

  
Bruce T. Neel